

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR NO. 03/2018  
DATED: 05.02.2018**

**Subject: Re-introduction of Waybill System as existed till 31.01.2018**

In terms of Finance Department Notification No. 1156 F.T. dated 30.06.2017 (also refer to Trade Circular No. 06/2017 dated 30.06.2017), a new electronic system was introduced on and from 01.07.2017 for issuance of waybills under the West Bengal Goods and Service Tax Ordinance, 2017 and saved by section 175(2) of the West Bengal Goods and Services Tax Act, 2017, for entry of taxable goods into the State.

Subsequently, rule 138 of the WBGST Rules, 2017, regarding waybills was substituted vide Notification No. 1568 F.T. dated 30.08.2017 and new electronic waybill system under GST was introduced with effect from 01.02.2018 vide Notification No. 2312 F.T. dated 29.12.2017.

Now, in terms of Notification No. 165 F.T. dated 05.02.2018 (made effective from 02.02.2018) the State Government has rescinded Notification No. 2312 F.T. dated 29.12.2017.

In the light of the above the online waybill system which existed till 31.01.2018 is hereby restored with immediate effect in variance of the Trade Circular No. 01/2018 dated 08.01.2018 and until further order.

This is for information and necessary action of all concerned.

Sd/-  
(Smaraki Mahapatra)  
Commissioner,  
State Tax, West Bengal

Memo. No. 8OCT/PRO  
3C/PRO/2018

Date: 05.02.2018

Copy forwarded for information to the Sr.JCCT/ISD for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/-  
(Adesh Kumar)  
Addl.CCT & PRO